

**BAUXITE AND ALUMINA INDUSTRIES
(ENCOURAGEMENT)**

**THE BAUXITE AND ALUMINA INDUSTRIES
(ENCOURAGEMENT) ACT**

ARRANGEMENT OF SECTIONS

1. Short title.
2. Power to declare producers of bauxite and alumina recognized producers thereof.
3. Power to make agreements, etc.
4. Import concessions to recognized bauxite producers.
5. Import concessions to recognized alumina producers.
6. Customs duty and tax to be paid in certain circumstances.
7. Restriction of imposition of import duty on certain articles.
8. Excise duty concessions.
9. Special provisions relating to income tax.
10. Regulations.

SCHEDULE

**THE BAUXITE AND ALUMINA INDUSTRIES
(ENCOURAGEMENT) ACT**

[12th June, 1950.]

Cap. 37.
Acts
37 of 1967,
15 of 1980,
12 of 1985
Sch.,
1 of 1990,
16 of 1991
S. 64,
13 of 1997.

1. This Act may be cited as the Bauxite and Alumina Industries (Encouragement) Act. Short title.

2.—(1) Where the Minister is satisfied that any person is engaged in or is desirous of engaging in the winning in Jamaica of bauxite or the producing in Jamaica of alumina from bauxite so won, and that it is expedient so to do, he may by order declare such person to be a recognized bauxite producer or a recognized alumina producer, or both, as the case may be, with effect from such day (which may be anterior to the enactment of this Act) as may be specified in such order, so, however, that no order shall be made under this section unless the person to whom such order relates has signified in writing his approval of such order and of the conditions, if any, contained therein.

Power to
declare pro-
ducers of
bauxite and
alumina
recognized
producers
thereof.

(2) Every order under subsection (1) shall be subject to such conditions (including but not restricted to conditions requiring the payment by the producer to whom the order relates to the Government of Jamaica of any sum of money) specified therein as the Minister may think expedient for securing that the total area and the fertility and the productivity of land available in Jamaica for agricultural and pastoral purposes shall not be diminished to any greater extent or for any longer period than can in the opinion of the Commissioner of Mines economically be avoided, by the occupancy by such producer of any lands

**BAUXITE AND ALUMINA INDUSTRIES
(ENCOURAGEMENT)**

in Jamaica or by the winning of bauxite in Jamaica by or on behalf of or for the purpose of being supplied to such producer, and for securing the speedy and full development of the bauxite resources of Jamaica and the speedy and most effectual development of an alumina industry in Jamaica.

(3) Where any recognized bauxite producer or any recognized alumina producer fails or neglects to comply with any conditions included by virtue of the provisions of subsection (2) in the order by which he is declared to be a recognized bauxite producer or recognized alumina producer, or both, as the case may be, the Minister may by notice in writing require such person within such period (not being less than three months) as may be specified in such notice to comply with such conditions and if such person fails within the period so specified so to comply with such conditions, may in his absolute discretion revoke the order by which such person was declared to be a recognized bauxite producer or recognized alumina producer, or both, as the case may be.

(4) Where any order under subsection (1) is revoked pursuant to the provisions of subsection (3) the provisions of this Act shall be deemed never to have applied to such person and any sums which but for the provisions of this Act would have been payable by such person by way of tonnage tax or customs duty or other similar impost shall forthwith be deemed to be due and payable to the Government of Jamaica and shall be recoverable in an action for a civil debt.

Power to
make
agreements,
etc.
37/1967
S. 2.

3. It is hereby declared that the Minister may, on behalf of the Government, make or confirm such agreements and arrangements as he may think expedient for the encouragement and expansion of the alumina industry in Jamaica.

4.—(1) No customs duty or other similar impost or general consumption tax shall be payable in respect of the importation into Jamaica by any recognized bauxite producer of—

- (a) any of the articles specified in Part I of the Schedule; or
- (b) lubricating oils, grease, blasting materials and chemicals and such other materials (except petrol) necessary for the winning, treating and transportation in Jamaica and shipping of bauxite as the Minister may by order declare.

Import concessions to recognized bauxite producers. 15/1980 S. 2(a). Schedule, Part I. 16/1991 S. 64.

(2) All documents used in connection with the importation into Jamaica of any of the articles referred to in subsection (1), shall be exempt from additional stamp duty.

(3) For the purposes of this section any articles specified in Part I of the Schedule shall be deemed to be imported by a recognized bauxite producer if the Commissioner of Customs and Excise is satisfied that they are imported by the holder of a contract with such producer to perform construction work for such producer and that the articles so imported will—

12/1985 Sch.

- (a) be solely used for the purposes of performing such work or any work in connection with the repair, maintenance or restoration of any plant or equipment; and
- (b) upon the conclusion of such work either be disposed of by the contractor to such producer or be re-exported by the contractor,

37/1967 S. 3(b), (c). 15/1980 S. 2(b).

and if the contractor gives security to the satisfaction of the Commissioner of Customs and Excise.

12/1985 Sch. recognized

5.—(1) No customs duty or other similar impost or general consumption tax shall be payable in respect of the importation into Jamaica by any recognized alumina producer—

Import concessions to alumina producers. 15/1980 S. 3(a). 16/1991 S. 64.

**BAUXITE AND ALUMINA INDUSTRIES
(ENCOURAGEMENT)**

Schedule.
Part II.

37/1967
S. 4(a).

- (a) of any of the articles specified in Part II of the Schedule; or
- (b) of lubricating oils, grease, chemicals and such other materials (except petrol) necessary for the manufacture and transportation in Jamaica and shipping of alumina from bauxite won in Jamaica as the Minister may by order declare.

(2) All documents used in connection with the importation into Jamaica of any of the articles referred to in subsection (1), shall be exempt from additional stamp duty.

12/1985
Sch.

(3) For the purposes of this section any articles specified in Part II of the Schedule shall be deemed to be imported by a recognized alumina producer if the Commissioner of Customs and Excise is satisfied that they are imported by the holder of a contract with such producer to perform construction work for such producer and that the articles so imported will—

37/1967
S. 4(c).
15/1980
S. 3(b).

- (a) be solely used for the purposes of performing such work or any work in connection with the repair, maintenance or restoration of any plant or equipment; and
- (b) upon the conclusion of such work either be disposed of by the contractor to such producer or be re-exported by the contractor,

12/1985
Sch.

and if the contractor gives security to the satisfaction of the Commissioner of Customs and Excise.

Customs
duty and
tax to be
paid in
certain
circum-
stances.
16/1991
S. 64.

16/1991
S. 64.

6.—(1) Where any articles are imported into Jamaica free of customs duty pursuant to the provisions of this Act such articles shall not be sold or given away at any time within five years next after the date of their importation into Jamaica except to a person who under the provisions of this Act would have been entitled to import such articles into Jamaica free of customs duty or other similar impost or general consumption tax unless at the time when such